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Daily Bulletin 50c. per Month

HAWAIIAN OVERLAND

Contents of the Edition Devoted to the Hawai an Is ande.

The following are the contents of the June or Hawsiian number of the Overland Monthly:

Evolution of Hawaiian Land Tenures, President Sanford B. Dole; Benefits Accruing from Annexation, Benefits Accruing from Annexation, U. S. Senator Stewart; Causes, Incidents and Results of Kalakaua's Trip Around the World, Mr. Armstrong, Ex-Prime Minister to King Kalakaua; Hawaiian Climate, Curtis J. Lyons, Chief Hawaiian Weather Buresu; Hawaiian Educational Standard, W. R. Castle; Hawaiian Commercial Development, Thos. G. Thrum. State Statistician; A Peep Into Ancient Hawaii, Dr. N. B. Emerson; Immigration, Prof. W. D. Alexander, Surveyor-General; Prac-Emerson; Immigration, Prof. W. D. Alexander, Surveyor-General; Practical and Legal Aspects of Annexation. Chas. J. Swift; Will it Pay the United States to Annex Hawaii? Peter C. Jones, Hawaiian Ex Minister of Finance; How Has Hawaii Become Americanized? Rev. Sereno B. Bishop; The Sugar Industry of Hawaiian Islands, Henry P. Baldwin; Coffee Culture in Hawaii, Chas. D. Miller, Manager Hawaiian Coffee & Tea Co.; Kamehameha the Great— Tea Co.; Kamehameha the Greatan Historical Sketch, Joaquin Miller, the Poet of the Sieras.

Income Tax Law Riddled.

The United States Supreme Court has shot the income tax law full of holes. Its decision was to be formally ratified at noon to-day. The income tax law as a whole is upheld, but only by a divided court. All incomes derived from rents are exempted from taxation by the Federal Government, and all incomes deriv-ed from State and municipal bonds are similarly exempted. In other respects the income-tax law stands as it was passed last August, but the result of the consultations in the Supreme Court shows very conclusively that the law can easily be picked to pieces piecemeal, provided there is brought to contest each particular point as it comes up.

It is a curious fact that the law which was passed at the dictation of the Populistic wing of a Democratic Congress has been distorted by the decision of the United States Supreme Court, clearly on constitutional grounds, in such a way that it will absolutely protect the class of capitalists most offensive to the Populistic element.

The landlords of the country will pay no income tax. The owners of bonds of almost any kind, either Federal, State, county or municipal, will also be free, while the bus ness man, the manufacturer and the salaried employee will, for the present at least, be compelled to contribute to the Treasury of the United States Government 2 percent of all incomes in excess of \$4000 per annum.

When the first vote was taken as to the general principle of the con-stitutionality of a law of Congress taxing incomes it was found that the court was evenly divided. Only eight Justices heard the arguments, Justice Jackson being too ill to ap-

pear in court. The vote disclosed the fact that Chief Justice Fuller and Justices Field, Gray and Brewer were oposed to the law in toto. They believed it was unconstitutional as passed by Congress and that it was a direct tax, which according to the Constitution, must be levied among the States according to the popula-

tion as returned by the census.

Justices Harlau, Brown, Shiras and White voted to sustain the law as a whole. They believed and supported their opinions by a convincing argument that while portions of the law were clearly unconstitutional, the general effect of an in-come tax could not be considered as opposed to the principles laid down in the constitution.

The most vigorous opponent of the law throughout was Justice Field, who would consent to no compromise; who believed the law unconstitutional from beginning to end, and who supported his opinions in all the consultations in the most vigorous and able manner. It is entirely probable that he will write and submit a strong dissenting opinion, holding that the law is unconstitutional in itself and hinting at the compromise which has been reached by which certain classes of capitalists will be unduly favored while others will have to pay the

Bicycles were used in tracing train robbers and murderers on the Coast

Dr. LIEBIG & CO. Special Doctors for Chronic, Private and Wasting Diseases.

Valuable House Lots Sale!



WE OFFER SOME VERY CHOICE Lots on the primes a formerly own d by J. A. Hass ng r, Esq., located between Pensacola and Piikoi streets. These L to are of uniform s ze, 80x176, which is as large as most ; e sons like to have the care . f The soil is very rich and th-re are many well grown Fruit and Ornamental Trees on all of the Lots.

If you want a home in a good, quiet, res pectable and healthy neighborhood, take one or more of these Lots, which we offer at reasonable prices and upon easy terms as to p yment.

For particulars apply to

The Haw lian Safe Deposit and lovestment Company,

> 408 Fort Street. 1'01-11

MARSHAL'S SALE

MARSHAL'S SALE

DY VIRTUE OF A WRIT OF EXECUtion issued out of the Distit Court,
on the 6th day of March, A. D. 18-5
sgainst Lau Chong, defendant, in favor of
A. Fernand z, plaintiff, for the sum of
\$15.03, I have levied uron and shall expose for sale at the Police Station, in the
District of Honolulu, Island of taking at 12
o'clock of SATURDAY, the 20-th day of
April, A.D. 185., to the bighest bidder, all
the right, title and interest of the said Lau
Chong defendant, in and to the following
property, unless said judgment, interest,
costs and my expenses be previously paid.
List of p operty for sale:
Al the right, title and interest of the
said tau Chong, defendant, in and to that
Certain Lease of toose Four Trains of Land
at tate at Pawas, from L. McCully to Nin
Fong Wai Co., deted December 3ist, 188,
and recorded in Liber 41 on pages 213, 214,
215 and 2 6.

Terms Cash in U.S. Gold Coin.
E. G. HITCHLOCK,
Mershal Republic of Hawaii.
Honolula, H. I., March 20, 1895.

Fine Horse Stock FOR SALE



The Celebrated Bayswater Stallion "IVANHOE."

Also the Splendid SPANOFGRAYS

By "Ivanhoe" are for sale. Apply to GEORGE HOUGHTAILING, 1501-1f Bay Horse Stables,

FOR LEASE.

THOSE THOSE DESIRABLE premises situate on the east side of the old Mak ki piayground, formerly occupied by A. Gartenberg, Ksq. The buildings are modern and commodions and the spacious grounds are laid out in fruit and ornamental ties. Kasy terms to a desirable tenant. For further particulars please apply to BRUCE CARTWRIGHT, DESTRABLE

Marseilles Spreads!

I have just received a complete line, in the Latest Designs, in

Genuine Marseilles Spreads

The qualities and patterns are very choice and were imported specially for my fine trade. Also have a full line of

Honeycomb and **Imitation** Marseilles Spreads

At Reasonable Prices.

While you are waiting for the car come in and see them.

J.J.EGAN

514 Fort Street

NOTICE

Owing to extreme ill health, it being imposs be for me to attend to business. I have sold out to my foreman. A.L.X. Chisholm, who has been with me for the last ten years, and is known to you all.

He will continue to run the business at the same stand, and in the same ine as I have, by executing the best of work, and doing justice to al.

I hope you will all trade with him, and bestow on him the same kin the same during the last a xteen years.

All bills die me will please be sent in as soon as convenient, and Mr Chisholm is authorized to receipt the same.

I hereby the the opportunity of thanking the public for pist patronage.

I have CHAS HAMMER.

W. M. SMITH Electrician.

- WILL PUT IN -

Electric Bells, Dining-room Bells, Burglar Alarms, Private Telephones, Everything in the Electric

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Walkiki beach, a few minnutes' welk from the tramcar. It has Cook House, Bath House and
Good Sea Bathing Hon chol: Utensils
and Dishes are all complete. Rooms may
be let with bathing privileges, if the whole
premises are not taken.

Having rented all the other houses on
my list I am ready to take any further
orders in that line in that line Inquire of DAVID DAYTON, 1277-tf 42 M-reh-nt street.

FOR SALE

THE SMALL COTTAGE THE SMALL COTTAGE
on the premises least of
to me at Kawsiahao; also
the Lease of sard premises.
To anyone toping the Cottage I will give
up the lease of the main building free for
three months. The Cottage contains one
room 17x11 feet, another one 9x12 feet, and
a versanda 7x21 feet, iron roof and strong
foundation. Apply on the premises.
1802 im M, 6010, M, D,

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